April 1994

Minutes: Meeting of officers, trustees, and key members; Academy of Accounting Historians, Oxford, Mississippi, December 4, 1993, 3:55-6:00 p.m.; Meeting of officers, trustees, and key members; Academy of Accounting Historians, Oxford, Mississippi, December 4, 1993, 3:55-6:00 p.m.

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MINUTES
Meeting of Officers, Trustees, and Key Members
Academy of Accounting Historians
Oxford, Mississippi
December 4, 1993, 3:55 - 6:00 p.m.


1. The meeting was called to order by President Tonya Flesher at 3:55 p.m.
2. Michael van Breda, Treasurer, asked for clarification on two points which were agreed upon as follows:
   (a) He should pursue options for investing the Academy's idle funds, and, with the advice of the president, place these funds into interest bearing investments.
   (b) The manuscript endowment fund should be allowed to continue to build with no disbursements made from it.
3. Barbara Merino distributed the written report of Al Mayper, Chair of the Membership Committee. This report and other committee reports will be published in The Notebook.
4. Eugene Flegm reported on funding for the Accounting Biography Conference. After some discussion, a motion was made that the Academy establish a policy that any conference surplus be maintained in a conference fund. All accounting should be made in the conference fund and a report on revenue and expense of each conference should be prepared. The motion passed unanimously.
   It was also agreed that immediately following a conference, a letter enclosing a membership brochure should be sent to each conference participant who was not a member.
5. Elliott Slocum and Al Roberts reported on the Accounting History Research Center. They have moved again. They are now cataloging holdings from FSA.
6. Gary Previts recommended that the Academy become an institutional member of AACSB. His recommendation will be discussed at the Spring meeting April 30, 1994 in Louisville, KY.
7. Dale Flesher reported on the Tax History Research Center and EDP auditing archives. These are in good shape and growing. Video and audio libraries are expanding. A proposal for granting research fellowships to students to work at the centers is included with these minutes and also will be discussed at the Spring meeting.
8. Dale Flesher also reported on the Journal. He will continue as editor through the June 1994 issue. Then Barbara Merino and Patti Mills will start as editors with the December 1994 issue. All manuscripts should now be sent to Barbara Merino.
9. Elliott Slocum reported on The Notebook. The next issue will be mailed around the first of the year.
10. Finley Graves noted that Number 8 in the monograph series has been published. It will be sold by Garland Publishing Company. No royalties will be paid to the Academy. The monograph consists of two volumes written by Wolodymyr Motyka, entitled Annotated Bibliography of Russian Language Publications on Accounting
1736-1917. It was suggested that more advertising be done to solicit more submissions for future monographs.

11. Gary Previts noted that all of the classic series are still available through Garland. There have been no new editions. Suggestions for possible future editions included the publications of William Vatter and Spurgeon Bell.

12. Richard Vangermeersch made several suggestions concerning the Accounting History Research Center. His report is included with these minutes and will be published in The Notebook.

13. Gary Previts distributed a written report from the Strategic Organization Task Force, which is included with these minutes.

14. Meeting was adjourned at 6:00 p.m.

Approved May 1, 1994

PROPOSAL
The Academy of Accounting Historians
TAX HISTORY RESEARCH CENTER FELLOWSHIPS
The University of Mississippi

The Tax History Research Center (THRC), which is sponsored by the Academy of Accounting Historians and housed at The University of Mississippi, is offering research fellowships of up to $1,000 for individuals wishing to conduct research at the THRC. The grant can be used only for lodging at the Alumni House Motel at The University of Mississippi during the time the researcher is working at the THRC. Based on current room rates, the grant would pay for four weeks of lodging at Ole Miss. Applications should be submitted at least two months in advance of the projected visit. Applications should include a cover letter and an approximately one-page proposal explaining how the resources of the THRC would be useful in the applicant's research.

Both post-doctoral and pre-doctoral fellowships will be considered. Fellowships would be particularly suitable for those on sabbatical or summer leave. For more information call Dr. Flesher at (601) 232-5731 or (601) 234-3969.

The THRC has an extensive collection of tax services, Congressional committee reports, books, journals, and other publications dating back to 1909, dealing with the federal income tax. Some state materials, primarily theoretical or policy oriented, are also available.

Fellowship applications should be sent to: Dr. Tonya K. Flesher, Director, Tax History Research Center School of Accountancy The University of Mississippi University, MS 38677

REPORT
December 3, 1993
CENTERS TASK FORCE COMMITTEE
Richard Vangermeersch, Chairman
ACCOUNTING HISTORY RESEARCH CENTER

The AHRC has developed certain objectives, such as: (1) gathering copies of the more recognized texts and keeping all the editions so there is a sequence of books; (2) gathering a file of original pronouncements of the various standards groups and copies of research studies and exposure drafts that preceded the pronouncements; (3) collecting archival material on accounting education—Elmer Beamer, AECC, Federation of Schools of Accountancy; and (4) miscellaneous "non-bound" publications, which tend to be heaved in various organizations. The new quarters appear to be adequate and also to be the extent of what GSU will allot to the AHRC.

RECOMMENDATIONS FOR THE AHRC
1. The Academy attempts to interest someone at GSU to be the successor to the tradition of leadership established by Norm, Al, and Elliott.

2. If REC#1 is not successful by about
2000 A.D. (what a strange sound that is), The Academy should then rethink the GSU location.

3. The AHRC consider some policy for getting Academy members to house material the AHRC might consider heaving.

4. The AHRC and The Academy establish an informal relationship with the librarians of the BIG 6, the AICPA, the IMA, etc. to develop better communications.

5. Research Fellowships at the AHRC be granted with a research stipend of $50 per day for lodging.

**TAX HISTORY RESEARCH CENTER**

The Tax History Research Center remains in good shape and will be moving to the planned new building for the School of Accountancy at OLE MISS.

**RECOMMENDATIONS FOR THE THRC**

6. The THRC award research fellowships with a research stipend of $40 a day for lodging.

**VIDEOTAPE LIBRARY CENTER**

The Videotape Library Center has recently received from Gerry Searfoss of Deloitte & Touche a total of 127 videotapes of the Dingell Committee hearings. This addition brings the Library out of the closet into a full fledged center. There is a room for the VTLC in the building planned for the new School of Accountancy building at OLE MISS.

**RECOMMENDATIONS FOR THE VTLC**

7. The Academy establish the VTLC at OLE MISS with Dale Flesher as Director.

8. The Academy establish Research Fellows at the VTLC at a stipend of $40 a day for lodging.

**NATIONAL ARCHIVES FOR EDP AUDITING CENTER**

Tonya Flesher reported this to the key members on March 11, 1993.

A doctoral student at The University of Mississippi, Tommie Singleton, has been involved in an extensive research project locating early materials written about EDP auditing. He has interviewed the pioneers in the field and asked them to donate their materials to a National Archive for EDP Auditing to be housed at The University of Mississippi and sponsored by the Academy of Accounting Historians. Several donors have made contributions of materials. The Academy financed a trip and the rental of a truck to collect materials from Harold Weiss. Many of the documents are rare and include papers from the Big Eight firms (1950s through 1980s). Some of the books are classics. Other donations have come from Don Adams (AICPA), Stan Halper (Coopers & Lybrand), and Robert Parker (historian for EDPAA). Stan Halper (Coopers & Lybrand), and Robert Parker (historian for EDPAA). Tommie is entering the contents of the collection into a computerized data base.

Dale reported that there is also a room for this archives in the plans for the new building for the School of Accountancy at OLE MISS.

**RECOMMENDATIONS FOR THE NATIONAL ARCHIVES FOR EDP AUDITING**

9. The Academy should publicize this Center.

10. The Academy should appoint research fellowships to this Center at a research stipend of $40 a day for lodging.

Dale Flesher
Al Roberts
Elliott Slocum
Richard Vangermeersch
REPORT
August 30, 1993
STRATEGIC ORGANIZATIONAL TASK FORCE
Gary John Previts, Task Force Chair

Report of the Strategic Organizational Task Force related to the matters of future structure and operating options for the Academy.

During the AAA meetings in San Francisco there were two gatherings of Task Force members and current and recent officers, key members and Trustees to discuss the subject of the Academy's future structure and operations.

Among those participating in these discussions were the Task Force chair, Maureen Berry, Ashton Bishop, Ed Coffman, James Don Edwards, Dale Flesher, William Samson, Tom Lee, Barbara Merino, Ross Tondkar, and Murray Wells.

In addition, prior to the meeting Hanns Martin Schoenfeld called. His views were related to others on the subject discussed.

The only member of the committee who did not participate was Roxanne Johnson. This can be attributed to the fact that notices about the meeting were sent to her address of record, the University of Baltimore. She is now at the University of Scranton.

SUMMARY OF ISSUES AND POINTS
When asked to frame the context of the Academy's mission, so as to decide how the organization and operations should function, there was almost unanimous agreement that the Academy should be Global/International in its mission and vision.

In addition, it was recognized that the need for administrative continuity was necessary for the stability and efficiency of academy operations.

OPTIONS AVAILABLE
The following options were identified as "vehicles" with which to achieve operating objectives and mission in the above context; some combinations or amendments of the options also were discussed.

1. In order to achieve administrative continuity, seek a permanent organizational affiliation. In particular as a section of the AAA.

2. Locate at a University as a domicile and hire an individual (para-professional?) on a 1/2 time or similar basis to serve as an administrator and "locator." It would be expected that a term of years commitment by the University and a financial support commitment by the Academy would be required.

3. Investigate administrative options with other organizations on full or shared basis of participation, including organizations such as, but not limited to:
   — The International Association for Accounting Education and Research.
   — The Business History Conference.

4. Contract with a professional service organization:
   — Thomas Miller Associates Inc. is an association management company described in a recent Grant Thornton client service newsletter. Such organizations claim to do "absolutely everything that a non profit organization requires of a regular staff."

5. Seek a means to provide U.S. members with opportunities to operate independently within the AAA organization and without prejudice to the operations of the Academy as a separate entity with a global mission.